

# MyTax.DC.gov User Guide:

## How to Request an Exemption to File (FR-164)

If you are Eligible to Request an Online Payment Agreement, follow this step-by-step guide to learn how to submit an online payment agreement via [MyTax.DC.gov](http://MyTax.DC.gov).

Note: Organizations must re-certify every 5 years from the issuance date of the exemption certificate



Can't find what you're looking for? Enter keywords here to filter.

### Business

I want to...

- > Register a New Business - Form FR-500
- > Register a Special Event - Form FR-500B
- > Request a Certificate of Clean Hands

### Individual

I want to...

- > Check the Status of My Refund
- > Learn More About DC Freefile/Fillable Forms
- > Respond to Verification Letter
- > View Tax Forms

### Real Property

I want to...

- > Make a Real Property Payment
- > Search Real Property by Address or SSL
- > View More Options

### Clean Hands

I want to...

- > Request a Certificate of Clean Hands
- > Validate a Certificate of Clean Hands
- > Learn More About Certificate of Clean Hands

### Forms

I want to...

- > Submit an Extension
- > View/Retrieve Current Year Tax Forms
- > View/Retrieve Prior Year Tax Forms
- > View MeF Information

### Quick Links

I want to...

- > Submit a Customer Service Survey
- > View FAQs
- > View Tutorials
- > Contact OTR

### Quick Payments

I want to...

- > Pay with Credit/Debit Card

## RESOURCES

### Resources

I want to...

- > Go to OTR Homepage

### Submissions

I want to...

- > Retrieve a Saved Submission or Previously Filed Return
- > Submit Requested Documentation
- > E-File VSA

### Tax Law and Guidance

I want to...

- > View Private Letter Rulings
- > View DC Tax Code
- > View Tax Guidance Issued by OTR
- > View Notices

### Taxpayer Advocate

I want to...

- > View Taxpayer Bill of Rights
- > Request Assistance
- > En Español

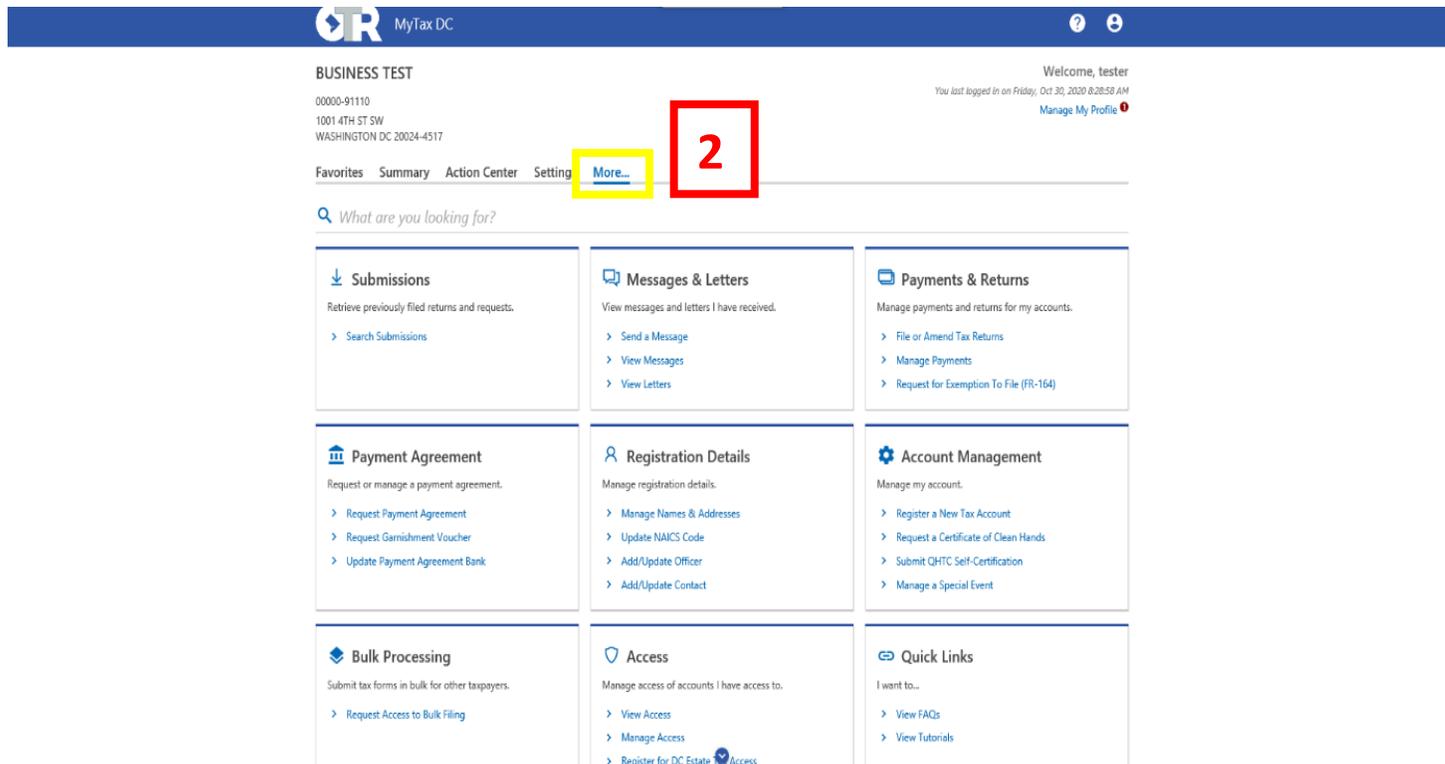
### More...

I want to...

- > File Form FR-329 - Consumer Use Tax Return
- > Request Government Exemption
- > Request Residential Parking Exemption
- > Search for Certificate/License Exemptions

1. From the MyTax.DC.gov homepage, log in using your Username and Password.
  - a. If you are a new user, from the [MyTax.dc.gov](http://MyTax.dc.gov) homepage, click on the **Sign up for MyTax.dc.gov** hyperlink to register.

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2. From your homepage, click the **More** button located at the top middle of the screen.

## BUSINESS TEST

00000-91110  
1001 4TH ST SW  
WASHINGTON DC 20024-4517

Welcome, tester

You last logged in on Monday, Oct 26, 2020 3:19:05 PM

[Manage My Profile](#)

[Favorites](#) [Summary](#) [Action Center](#) [Settings](#) [More...](#)

What are you looking for?

**Submissions**  
Retrieve previously filed returns and requests.

- Search Submissions

**Messages & Letters**  
View messages and letters I have received.

- Send a Message
- View Messages
- View Letters

**Payments & Returns**  
Manage payments and returns for my accounts.

- File or Amend Tax Returns
- Manage Payments
- Request for Exemption To File (FR-164)

**Payment Agreement**  
Request or manage a payment agreement.

- Request Payment Agreement
- Request Garnishment Voucher
- Update Payment Agreement Bank

**Registration Details**  
Manage registration details.

- Manage Names & Addresses
- Update NAICS Code
- Add/Update Officer
- Add/Update Contact

**Account Management**  
Manage my account.

- Register a New Tax Account
- Request a Certificate of Clean Hands
- Submit QHTC Self-Certification
- Manage a Special Event

**Bulk Processing**  
Submit tax forms in bulk for other taxpayers.

- Request Access to Bulk Filing

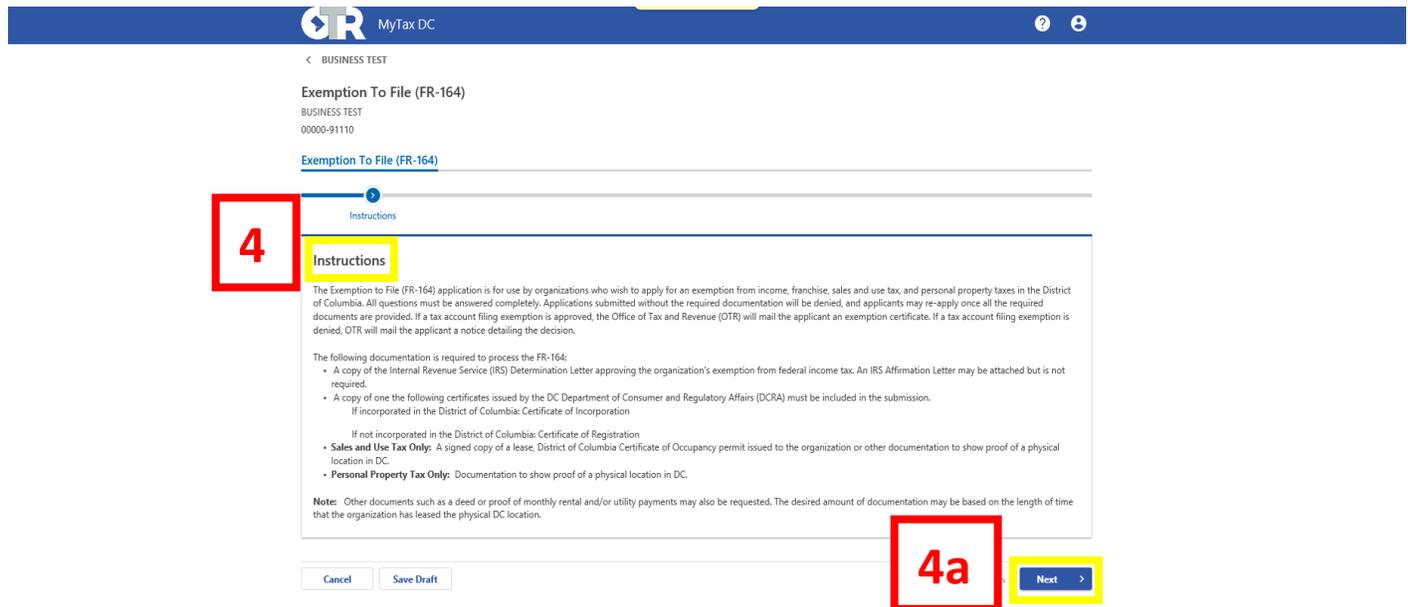
**Access**  
Manage access of accounts I have access to.

- View Access
- Manage Access
- Register for DC Estate Tax Access

**Quick Links**  
I want to...

- View FAQs
- View Tutorials

3. Locate **Payment & Returns** Section.
  - a. Click on **Request for Exemption to File (FR-164)** hyperlink.



4. Please carefully review the **Instructions** page for the **Exemption to File (FR-164)**. The following documentation is required to process the FR-164:

- A copy of the Internal Revenue Service (IRS) Determination Letter or IRS Affirmation Letter approving the organization’s exemption from federal income tax.
- A copy of one of the following certificates issued by the DC Department of Consumer Regulatory Affairs (DCRA) must be included in the submission.
  - If incorporated in the District of Columbia: Certificate of Incorporation or Certificate of Authority
  - If not incorporated in the District of Columbia: Certificate of Registration

- **Sales and Use Tax Only:** A signed copy of a lease, District of Columbia Certificate of Occupancy permit issued to the organization or other documentation to show proof of a physical location in DC.
- **Personal Property Tax Only:** Documentation to show proof of a physical location in DC.

**Note:** Other documents such as a deed or proof of monthly rental/or utility payments may also be requested (for PPT only). The desired amount of documentation may be based on the length of time that the organization has leased the physical DC location.

**5**

**5b**

**5a**

**5c**

**5d**

Exemption To File (FR-164)  
BUSINESS TEST  
00000-91110

Exemption To File (FR-164)

Instructions Select Exempt Accounts

Accounts for Exemption

The account information below will reflect the information shown on the exemption certificate.

Note: You will receive a separate exemption certificate for each tax account. Do NOT save or submit this application if any of the information is incorrect.

To standardize exemption expiration dates, and to ease the exemption renewal process in the future, please select all applicable tax accounts that should be exempted.

Should you have any questions regarding your tax account(s), please send OTR's e-Services Unit a message by clicking the "Send Web Message" tab in the upper right-hand corner of your screen.

Is the below name and address information accurate for each listed exemption? \*

Are any of your DC physical locations operating under a short term lease?

Account ID	Account Type	Name	Select Exemptions	Current Status	Effective Date	Expiration Date
250-000075012	Corporation Franch	BUSINESS TEST	<input type="checkbox"/>	No Exemption		
150-000065409	Fiduciary Tax	BUSINESS TEST	<input type="checkbox"/>	No Exemption		
400-000065407	Personal Property	BUSINESS TEST	<input type="checkbox"/>	No Exemption		
350-000055010	Sales & Use Tax	BUSINESS TEST	<input type="checkbox"/>	No Exemption		

Cancel Save Draft

< Previous Next >

5. The **Select Exempt Accounts** page displays the tax account(s) that you may select to receive an exemption certificate.
  - a. Answer **Yes** or **No** the two questions regarding **name, address, and short term lease**.
  - b. If you need to change the address on your exemption certificate prior to submitting your request, click the **Change Address Instructions (PDF)** tab in the upper right-hand corner of the screen to access the How to Update a Mailing Address User Guide. You may also send OTR a secured web message for assistance by clicking the **Send Web Message Tab**.  
**Note:** Updates to addresses cannot be made on this page.
  - c. Check the **Select Exemption** box for the **Account Type** that will receive an exemption certificate.
  - d. Click **Next**.



**6**

**6a**

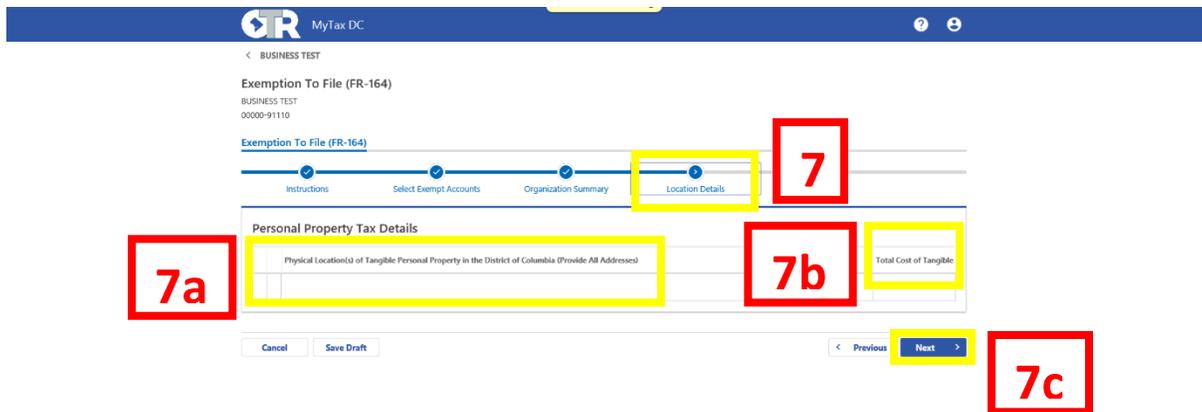
**6b**

**6c**

**6d**

**6e**

6. The **Organization Summary** page is where you will provide OTR with additional information about your organization.
  - a. Under **Organization Information**, review the pre-populated information (as indicated in yellow) such as ID, Name, Trade Name and **NAICS Code**.
  - b. If you need to make changes to your information under **Organization Information**, or if you have questions regarding your tax account(s), please send OTR a secured web message by clicking the **Send a Web Message** tab in the upper right-hand corner of your screen.
  - c. Under **Organization Details**, select the **Purpose of Organization** (e.g. **Charitable, Religious**) and select the **Principle Source of Income** (e.g. **Donations, Dues, Grants**) from the drop-down menu bars.
  - d. Under **Federal Exemption Status**, select the **IRS Code Section** [e.g. **501 ( c ) (3)**] from the drop-down menu bar. Answer **Yes** or **No** if the IRS issued a Determination Letter. Answer the remaining questions (in yellow) if applicable: **IRS Determination Letter Effective Date of Exemption**, **IRS Application Date of Submission (per Stamped Date)**, **Has an IRS Affirmation Letter been issued**, **IRS Affirmation Letter Date** and **Articles of Incorporation Date**.
  - e. Click **Next**.



7. The **Location Details** page is where you will list additional information about the physical location of your organization.
  - a. In the first space provided (highlighted in yellow), enter the **Personal Property Tax Details to include Physical Location(s) of Tangible Personal Property in the District of Columbia (Provide all addresses)**.
  - b. In the second space provided (highlighted in blue), enter the **Total Cost of Tangible Personal Property**.
  - c. Click **Next**.

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### Exemption Questionnaire

The following documentation is required to process the FR-164:

- A copy of the Internal Revenue Service (IRS) Determination Letter approving the organization's exemption from federal income tax. If the IRS Determination Letter data is older than four years, an IRS Affirmation Letter must be obtained. The IRS Determination Letter and an IRS Affirmation Letter dated within the past year must be submitted together.
- A copy of one of the following certificates issued by the DC Department of Consumer and Regulatory Affairs (DCRA) must be included in the submission.
  - If incorporated in the District of Columbia: Certificate of Incorporation
  - If not incorporated in the District of Columbia: Certificate of Registration

**Sales and Use Tax Only:** A signed copy of a recent District of Columbia Certificate of Occupancy permit issued to the organization or other documentation to show proof of a physical location in DC.

**Personal Property Tax Only:** Documentation to show proof of a physical location in DC.

**Note:** Other documents such as a deed or proof of monthly rental and/or utility payments may also be requested. The desired amount of documentation may be based on the length of time that the organization has leased the physical DC location.

**Answer the following:**

Are you organized and operating exclusively for religious purposes?  Yes  No

Does the organization control or is it controlled by any other organization?  Yes  No

Is the organization the outgrowth of (or successor to) another organization, or have a special relationship with another organization by reason of interlocking directorates or other factors?  Yes  No

Other than a statutory office, do you maintain regular places of business outside the District?  Yes  No

Does the organization report any unrelated business income on Form 990 to the IRS?  Yes  No

Does the organization file a Form 1120(DL) U.S. Income Tax Return for Certain Political Organizations with the IRS?  Yes  No

Did the organization establish a political action committee described in section 527(f)(3) of the Internal Revenue Code?  Yes  No

Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District?  Yes  No

Did the organization purchase any tangible personal property outside the District for use in the District?  Yes  No

8a

8b

8c

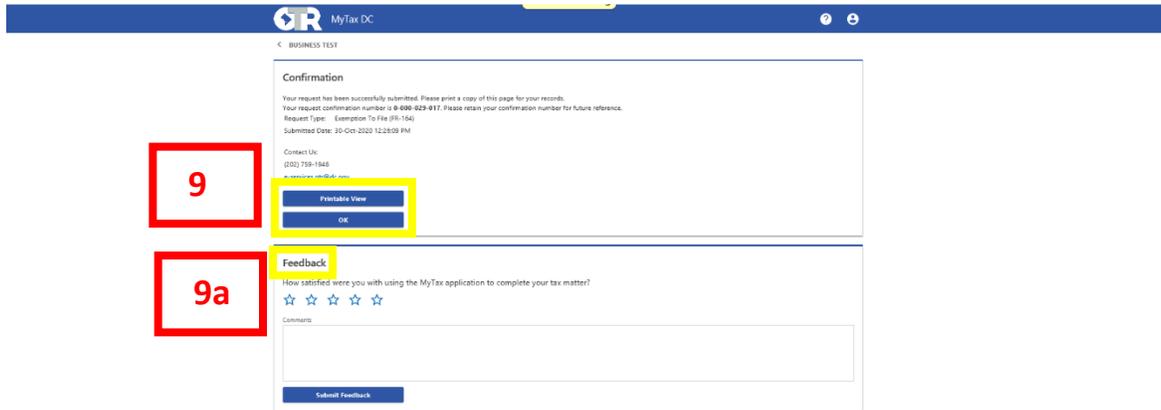
**Attachments**

Type	Name	Description	Size
There are no attachments.			
Number of Attachments: 0			

Please Attach Required Documents

Cancel
Save Draft
Add Attachment
Previous
Submit

8. The **Exemption Questionnaire** page consists of **Yes** or **No** questions to find out more specific information about your organization. *Please re-review the required documentation in order to process your FR-164 request.*
  - a. Answer **Yes** or **No** to the questions.
  - b. Click the **Add Attachment** tab to attach the required documentation to submit with your request.
  - c. Click **Submit**.



9. A **Confirmation** page displays. To obtain a printed copy of this page, click Printable View. Otherwise, click OK.
  - a. **Feedback**